



COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR
KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 437
LOS ANGELES, CA 90012



MARK J. SALADINO
TREASURER AND TAX COLLECTOR

July 16, 2013

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

39 July 16, 2013

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

**APPROVAL OF SPECIAL TAX LEVY FOR
COMMUNITY FACILITIES DISTRICTS 1, 2, 3, 4, 5, 6 AND 7
(THIRD, FOURTH AND FIFTH DISTRICTS)
(3-VOTES)**

SUBJECT

Adoption of resolutions authorizing the levy and collection of 2013-2014 special taxes for Community Facilities Districts under the control of the Board of Supervisors.

IT IS RECOMMENDED THAT THE BOARD:

1. Adopt Resolutions to levy the 2013-2014 special taxes for Community Facilities District No. 1; Community Facilities District No. 2; Community Facilities District No. 3 Improvement Areas A, B and C; Community Facilities District No. 4 Improvement Area C; Community Facilities District No. 5; Community Facilities District No. 6 Improvement Area A; and Community Facilities District No. 7.
2. Instruct the Treasurer and Tax Collector to implement the levy and collection of the 2013-2014 special tax.
3. Instruct the Auditor-Controller to put the special tax on the 2013-2014 property tax roll.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Ballot propositions authorizing the issuance of bonds and the levy of a special tax to repay the bonds

have previously been approved by your Board for each County Community Facilities District (CFD). Under State Law, your Board is required to approve the levy of the special tax in an amount sufficient to provide for the debt service on the bonds and to pay administrative expenses.

The following details the total tax levy for each CFD and describes the impact on property within each district.

CFD No. 1 will require a total tax levy of \$582,724. The amount applicable to property will be apportioned in a range of \$43.13 to \$23,279.15 per parcel.

CFD No. 2 will require a total tax levy of \$1,025,400. The amount applicable to developed land will be apportioned in a range of \$1,287.45 to \$1,738.45 per parcel.

CFD No. 3 Improvement Area A will require a total tax levy of \$370,600. The amount applicable to developed land will be apportioned in a range of \$172.04 to \$447.17 per parcel. Improvement Area B will require a total tax levy of \$2,825,293. The amount applicable to developed land will be apportioned in a range of \$999.64 to \$1,925.39 per parcel. Improvement Area C will require a total tax levy of \$526,124. The amount applicable to developed land will be apportioned in a range of \$368.92 to \$1,718.50 per parcel.

CFD No. 4 Improvement Area C will require a total tax levy of \$91,410 which will be levied on developed property at a rate of \$0.7526 per building square foot.

CFD No. 5 will require a total tax levy of \$879,997. The amount applicable to developed land will be apportioned in a range of \$1,435.46 to \$1,933.80 per parcel.

CFD No. 6, Improvement Area A, will require a total tax levy of \$303,709 which will be levied on developed property at a rate of \$4,978.84 per parcel.

CFD No. 7 will require a total tax levy of \$570,529. The amount applicable to developed land will be apportioned in a range of \$1,508.52 to \$2,361.80 per residential parcel.

Implementation of Strategic Plan Goals

This action supports the County's Strategic Plan Goal #2: Fiscal Sustainability by providing sufficient financial resources to meet the public infrastructure needs of Community Facilities Districts in the County.

FISCAL IMPACT/FINANCING

All expenses, including bond payments, are the legal obligation of the individual districts. There is no financial recourse to the County.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Between the years of 1988 and 1995, special elections were held for each County CFD. Subsequent to the district elections, bonds were issued in the following amounts:

CFD No. 1	\$ 8,155,000
CFD No. 2	14,235,000

CFD No. 3	Improvement Area A	20,020,000
	Improvement Area B	42,000,000
	Improvement Area C	8,860,000
CFD No. 4	Improvement Area C	1,030,000
CFD No. 5		12,750,000
CFD No. 6	Improvement Area A	4,675,000
CFD No. 7		9,000,000

Ordinances authorizing the annual levy of a special tax on property within the districts were previously adopted by your Board and are in effect. The ordinances contain the specific method of computing the special tax for each respective CFD. The debt service on the bonds is paid from the proceeds of the special tax authorized by the ordinances. The special tax is computed for each parcel within a district based on the rate and method of apportionment that was approved for each CFD.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not applicable.

CONCLUSION

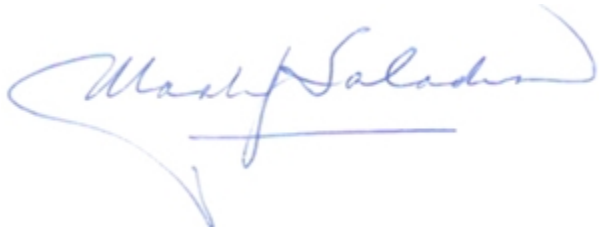
Upon approval of the Resolutions, the Treasurer and Tax Collector will require two originally executed copies of the adopted Resolutions and two stamped copies of this letter.

The Honorable Board of Supervisors

7/16/2013

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Respectfully submitted,

A handwritten signature in blue ink, reading "Mark J. Saladino". The signature is fluid and cursive, with a horizontal line drawn underneath the name.

MARK J. SALADINO

Treasurer and Tax Collector

GB:JP:SM:pab

Pb/brdltr/2013-

14cfdtaxlevy

Enclosures

c: Chief Executive Officer
County Counsel
Executive Officer, Board of Supervisors
Auditor-Controller
Assessor

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 1
(Lancaster/Palmdale Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 88-0119 of the County of Los Angeles authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 1 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on February 11, 1988, based upon an Annual Levy of \$582,724 for the fiscal year of July 1, 2013 to June 30, 2014. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 1 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 16th day of July, 2013, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Sachelle Smithman
Deputy

APPROVED AS TO FORM

JOHN F. KRATTLI
County Counsel

By

Cammy C. D. Park
Principal Deputy County Counsel

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 2
(Rowland Heights Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 88-0114 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 2 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on March 31, 1988 based upon an Annual Levy of \$1,025,400 for the fiscal year of July 1, 2013 to June 30, 2014. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 2 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 16th day of July, 2013, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Lachelle Smithman
Deputy

APPROVED AS TO FORM

JOHN F. KRATTLI
County Counsel

By Cammy D. Pank
Principal Deputy County Counsel

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 3
(Valencia / Newhall Area)
Improvement Areas A, B and C**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California, Ordinance 89-0107 and Ordinance 2002-0059 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 3 - Improvement Areas A, B and C, at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on July 25, 1989 for Improvement Areas A and B; and, the Amended and Restated Rate and Method of Apportionment of Special Tax approved and adopted on July 30, 2002 for Improvement Area C, based upon an Annual Levy of \$370,600 within Improvement Area A, \$2,825,293 within Improvement Area B and \$526,124 within Improvement Area C for the fiscal year of July 1, 2013 to June 30, 2014. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 3 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 16th day of July, 2013, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Lachelle Amitherman
Deputy

APPROVED AS TO FORM

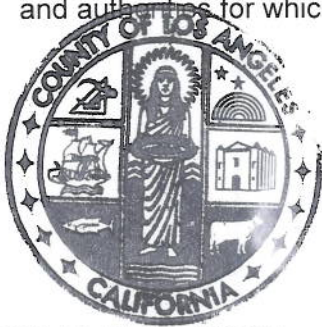
JOHN F. KRATTLI
County Counsel

By Larry C. DePaul
Principal Deputy County Counsel

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 4
(Calabasas Area)
Improvement Area C**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0020M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 4 - Improvement Area C, at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on February 19, 1991, based upon an Annual Levy of \$91,410 within Improvement Area C for the fiscal year of July 1, 2013 to June 30, 2014. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 4 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 16th day of July, 2013, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Rachelle Smithman
Deputy

APPROVED AS TO FORM

JOHN F. KRATTLI
County Counsel

By Cammy C. D. P.
Principal Deputy County Counsel

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 5
(Rowland Heights Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0040M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 5 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on October 3, 1991, based upon an Annual Levy of \$879,997 for the fiscal year of July 1, 2013 to June 30, 2014. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 5 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 16th day of July, 2013, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Lachelle Amithuman
Deputy

APPROVED AS TO FORM

JOHN F. KRATTLI
County Counsel

By Camille DePaul
Principal Deputy County Counsel

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 6
(Agua Dulce Area)
Improvement Area A**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0113M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 6 - Improvement Area A , at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on October 24, 1991, based upon an Annual Levy of \$303,709 within Improvement Area A for the fiscal year of July 1, 2013 to June 30, 2014. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 6 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 16th day of July, 2013, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Sachelle Amithuman

Deputy

APPROVED AS TO FORM

JOHN F. KRATTLI
County Counsel

By Sammy C. D. Pant

Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 7
(Altadena Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 99-0066 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 7 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on July 13, 1995, based upon an Annual Levy of \$570,529 for the fiscal year of July 1, 2013 to June 30, 2014. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 7 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 16th day of July, 2013, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By

Rachelle Smithman
Deputy

APPROVED AS TO FORM

JOHN F. KRATTLI
County Counsel

By

Sammy C. DePauk
Principal Deputy County Counsel

